

## YR ATODLEN

### Y DIWYGIADAU I OFFERYNNAU STATUDOL

#### **Rheoliadau'r Dreth Gyngor (Dosbarthiadau Rhagnodedig o Anheddau) 1998**

**12.** Yn Rheoliadau'r Dreth Gyngor (Dosbarthiadau Rhagnodedig o Anheddau) 1998(1), yn yr Atodlen—

- (a) ym mharagraff 1(1) yn lle “or for his spouse by reason of the spouse’s employment” rhodder “or for his spouse or civil partner by reason of their employment”; a
- (b) ym mharagraffau 2(1), (2) a (3) ar ôl “spouse” mewnosoder “or civil partner”;
- (c) ym mharagraff 3, ychwaneger ar y diwedd—

“; and references to the civil partner of a person are to be taken to include references to a person of the same sex who is living with the other as if they were that person’s civil partner”.

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(1) [O.S. 1998/105](#), y mae iddo ddiwygiadau nad ydynt yn berthnasol i'r Gorchymyn hwn.